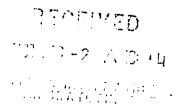
WOLLMUTH MAHER & DEUTSCH LLP



500 Fifth Avenue New York, New York 10110

> TELEPHONE (212) 382-3300 FACSIMILE (212) 382-0050



March 21, 2007

The Office of Corporate Finance Securities and Exchange Commission 100 F Street, N.E. Washington, DC 20549

SUPPL

Re:

Marks & Spencer p.l.c. (File No. 82-1961)

Submission of Information Pursuant to Rule 12g3-2(b)

Ladies and Gentlemen:

On behalf of our client, Marks & Spencer p.l.c. (File No. 82-1961), and pursuant to their exemption under Rule 12g3-2(b), please find enclosed two (2) copies of the following announcement released to the London Stock Exchange:

Announcement

1. Notification of Major Interests in Shares

Issue Date

March 21, 2007

WW42

Please acknowledge your receipt of this information by date stamping the second copy of this transmittal letter and its attached copy of each of the above materials and returning it to us in the enclosed stamped, self-addressed envelope.

Very truly yours,

George Rudy

Authorized Representative

Enclosures

PROCESSED

APR 0 6 2007

THOMSON FINANCIAL

TR-1(i): NOTIFICATION OF MAJOR INTERESTS IN SHARES

1. Identity of the issuer or the underl	ying is	suer of	existing	shares to	which v	oting
rights are attached (ii):	•					

MARKS AND SPENCER GROUP PLC

2.	Reason for the notification (please place an X inside the appropriate bracket/s):
	An acquisition or disposal of voting rights: ()
	An acquisition or disposal of financial instruments which may result in the acquisition of shares already issued to which voting rights are attached: ()
	An event changing the breakdown of voting rights: ()
	Other (please specify): (X) THIS NOTIFICATION IS MADE PURSUANT TO TP7 AND TP8. ANY MATERIAL DIFFERENCE BETWEEN THE LEVEL OF INTERESTS NOTIFIED AND THOSE PREVIOUSLY NOTIFIED UNDER SECTION 198 OF THE COMPANIES ACT 1985 RESULTS FROM THE DIFFERENT BASIS OF CALCULATION UNDER DTR
3.	. Full name of person(s) subject to the notification obligation (iii):
	BRANDES INVESTMENT PARTNERS, L.P

4. Full name of shareholder(s) (if different from 3.) (iv):

VARIOUS CLIENTS OF BRANDES INVESTMENT PARTNERS, L.P.

5. Date of the transaction (and date on which the threshold is crossed or reached if different) (v):

14 MARCH 2007

6. Date on which issuer notified:

20 MARCH 2007

7. Threshold(s) that is/are crossed or reached:

N/A

8. Notified details:

A: Voting rights attached to shares

Class/type of shares if possible using the ISIN CODE Situation previous to the Triggering transaction (vi)

Number of shares

Number of voting Rights (viii)

Resulting situation after the triggering transaction (vii)

Class/type of shares if possible using the ISIN CODE Number of shares

Number of voting rights (ix)

% of voting rights

Direct

Direct (x)

Indirect (xi)

Direct

Indirect

80,056,749

ORDINARY

NONE

6.57%

SHARES AND 5,256,404 ADRs

B: Financial Instruments

Resulting situation after the triggering transaction (xii)

Type of financial instrument **Expiration Date**

Exercise/Conversion Period/ Date (xiv)

Number of voting rights that may be acquired if

% of voting rights

the instrument is exercised/ converted.

Total (A+B)

Number of voting rights % of voting rights

80,056,749

6.57%

ORDINARY SHARES AND

5,256,404 ADRs

9. Chain of controlled undertakings through which the voting rights and/or the financial instruments are effectively held, if applicable (xv):

Proxy Voting:

10. Name of the proxy holder:
11. Number of voting rights proxy holder will cease to hold:
12. Date on which proxy holder will cease to hold voting rights:
13. Additional information:
14. Contact name:
ANTHONY CLARKE
15. Contact telephone number:
020 8718 9940